

SWOP NSW

Annual Report
2023–2024

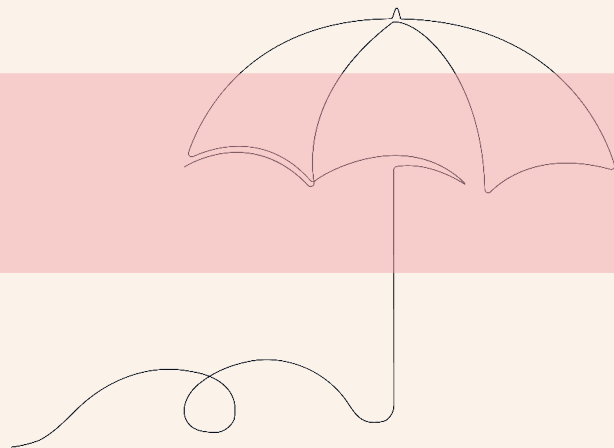


This annual report was produced on the Gadigal land of the Eora Nation where the SWOP NSW office is located. Sovereignty was never ceded.

Always was, always will be Aboriginal Land.

swop
SEX WORKERS OUTREACH PROJECT

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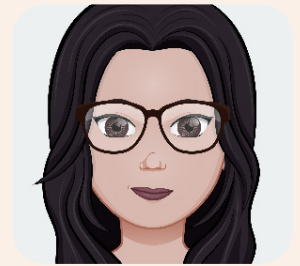
56 SWOP NSW CONTACT

GOVERNANCE COMMITTEE



Jackie McMillan - President

Jackie has a mixed bag of sex industry experiences that began in the 1990s, when, estranged from her family, she supported herself through university by whipping people and being whipped. Jackie has done adult shows involving BDSM, sex, water sorts, and foot fetishes across nightclubs, swingers' clubs and private venues in NSW, Victoria, the NT and New Zealand. Jackie wrote, produced, starred in, and marketed pornography across magazines, websites, films, and for adult retailers. She did stints selling sex toys, mopping men's backrooms, phone sex, and more before finding a place in policy work at SWOP for nine years including two years as the staff-elected Committee representative. This was her first term as President.



Lexie - Vice President

Lexie is part of the dynamic, diverse and resilient community of sex workers. Motivated by the work undertaken and ongoing by SWOP in health promotion, safety and rights, Lexie joined SWOP as a Committee member in 2022. Lexie has seven years of full-service industry experience under various forms of managements, establishments and working independently in NSW and touring nationally. Lexie has undergone training in Workplace Health & Safety Due Diligence and Duties of Officers and Directors during her time as a Committee member. Lexie believes that access to a space for the sex work community to share and gain knowledge, information and resources is necessary for the safety, health and wellbeing of all sex workers.



Eliza - Secretary

This is Eliza's second year with the SWOP Committee as Secretary. She has worked in varying areas of the sex industry throughout her career, alongside studying and working civvie jobs until 2019 when she became a full-time sex worker. Eliza's core values in her SWOP work include the right for individual sex workers to work safely and without discrimination in the way that suits them; as well as celebrating the strength, support, and diversity within the sex working community.



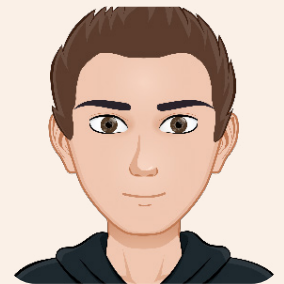


Charlotte - Treasurer

Charlotte has been working in the sex industry from the 2010s. In December 2020, she joined the SWOP NSW Committee as the Treasurer. She brought both her experience as a sex worker and an accountant working in not-for-profit organisations into the Treasurer's role. She believes in social justice especially for sex workers, LGBTQIA+ and other marginalised people. Having SWOP NSW in a strong financial and resilient position is important to her.

James – Ordinary Member

This was James' second stint on the SWOP Committee, having previously served as Acting Secretary in 2014–2015. James has had varied experiences in sex work over the past twenty years, often incidentally. James has extensive governance experience on the boards of Positive Life NSW and AFAO and has volunteered extensively with LGBTQIA+ organisations such as ACON, The Institute of Many and Come Out Australia. James is strong advocate for social justice, and a fervent supporter of the rights of the less privileged, those of a lower socio-economic background, marginalised and at-risk populations. He looks forward to the day when people leave their stigmas behind and can live their lives freely and without judgment. James is passionate about ensuring SWOP has strong structures and governance, and hopes that SWOP will not just grow, but thrive, into the future.

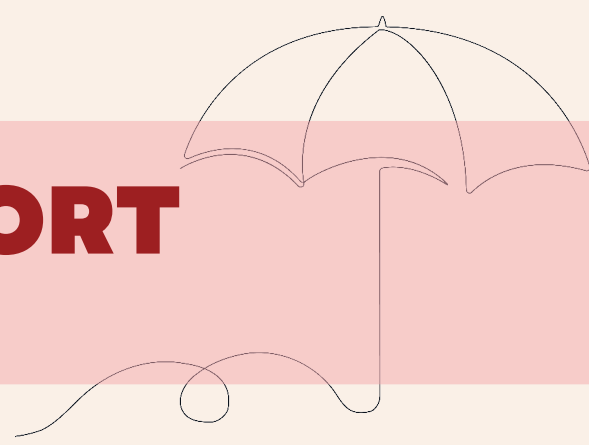


B – Ordinary Member

B has a diverse range of lived experiences starting with stage shows for the GLBTIQ + community. They have notable experience in the protest movement of 1978. They engaged with Mardi Gras to protest the exclusion of Scarlet Alliance when the float was refused inclusion in 2012. They support inclusion in the GLBTIQ + community of the trans and sex worker community. They are a proud member of Debby's. B's research relates to a co-production model of research design. B supports the inclusion of all communities notably First Nations peoples, gender-diverse and street-based workers. They strive for dedicated First Nations and GLBTIQ board positions. This is their second consecutive term on the Governance Committee and their fourth year in total. They were in a working group relating to the transition to the independence of SWOP from ACON. B is passionate about trauma-informed practice, equity and accessibility.

PRESIDENT REPORT

Jackie McMillan



Returning to the SWOP NSW Committee as President after last serving as the staff elected representative between 2016 and 2018 was eye-opening. The promise of independence has been realised, and leaps and bounds have been made toward the necessary cultural change that had to accompany it. At the same time, there is a significant amount of added work that comes from doing everything for and by ourselves, and I would like to acknowledge that that burden sits most heavily upon the SWOP CEO.

Alongside delivering on the mission to ensure NSW sex workers have the same access to health, safety, human rights, and workplace protections as all other Australian workers, the SWOP CEO wrangles lease agreements, malfunctioning lifts, human resources, payroll, and all manner of other items. For me this was a big change to what SWOP NSW Committee agenda usually contained. However, as I was soon reminded, there's not much a room full of dedicated volunteer sex workers can't tackle when they turn their minds to it. I would like to thank my fellow SWOP NSW Committee members for their enthusiasm addressing all matters that passed before them.

Returning to the unfinished business of achieving the full decriminalisation of sex work in NSW felt tantalisingly close all year. I would like to thank all staff, SWOP NSW Committee members and the

“There’s not much a room full of dedicated volunteer sex workers can’t tackle when they turn their minds to it.”

membership who contributed through attendance at forums, letter writing, and advocacy, to the successful passing of Alex Greenwich's Equality Bill into law as the New South Wales Equality Legislation Amendment (LGBTIQA+) Act 2024 No 71. While many of the legislative changes sex workers were seeking were deferred to the reviews of the Anti-Discrimination Act and the Summary Offences Act (both scheduled to occur in 2025), we welcome the introduction of a criminal offence for threatening to, or outing, a sex worker.

The relationships the SWOP CEO and policy officer established with MPs and other community leaders through this extended period of advocacy will no doubt prove useful as we continue to fight for the full decriminalisation of sex work in NSW.

The impressive results contained within the pages of this 2023–2024 Annual Report took place against a backdrop of health crises (mPox), cost-of-living impacts, media beat-ups, and moral panics (that pornography directly leads to an increase in violence against women, and that young people accessing pornography is inherently harmful).

Responding to the needs of sex workers is at the core of SWOP NSW's work, so the team rallied. They ran mPox clinics, fired off submissions, spoke to media, ran letter writing workshops, hosted events, and created engaging and informative content on social media to keep sex workers abreast of rapidly evolving issues, all while servicing the requirements of our core grant with the Ministry of Health.



Jackie McMillan, SWOP NSW President

I would like to take this opportunity to thank the staff at SWOP NSW for their hard work, and to the organisation's membership for the multitude of ways you each contributed to the success of the organisation. I would like to recognise the contribution of the outgoing SWOP Treasurer, Charlotte, whose hard work has supported strong and consistent governance across her tenure.

To the incoming SWOP NSW Committee: I wish you every success as you continue to work with NSW sex workers to achieve the strategic goals set by the membership in the SWOP NSW Strategic Plan 2022–2025; and in the work you do in consultation with the membership to set new goals to guide SWOP NSW's work through the next four years. Together we are heavy.

Governance Committee Meeting Attendance

President
Jackie

Vice President
Lexie

Treasurer
Charlotte

Secretary
Eliza

Ordinary Member
James

Ordinary Member
B

AGM 2023

Y Y Y Y Y Y

January

Y Y Y Y Y Y

February

Y Y Y Y Y Y

March

Y N Y Y Y Y

April

Y Y Y Y Y Y

May

Y Y Y Y Y Y

June

Y N Y Y N Y

July/Aug

Y Y Y Y Y N

September

Y N Y Y Y Y

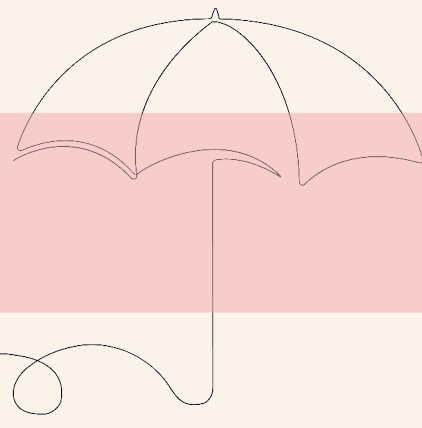
October

Y Y Y Y Y Y

November

Y Y Y Y Y N

STAFF TEAM



CHIEF EXECUTIVE OFFICER
Joanna

OUTREACH MANAGER
Na Mon

POLICY OFFICER
Soss

**TRANS & GENDER
DIVERSE PROJECT**
Juno

**ABORIGINAL & TORRES
STRAIT ISLANDER
PROJECT**
Rusty
Keith

**ADMIN & OFFICE
MANAGER**
Isabel

GENERAL PROJECT
Rosie

CHINESE PROJECT
Kelly
Rowan
Amelie

**COMMUNICATIONS &
RESOURCES OFFICER**
Dilara

**MALE IDENTIFYING
PROJECT**
Alex

THAI PROJECT
Jum
Som
Birdie

**COUNSELLING
PROGRAM**
Maggie

As of November 2024

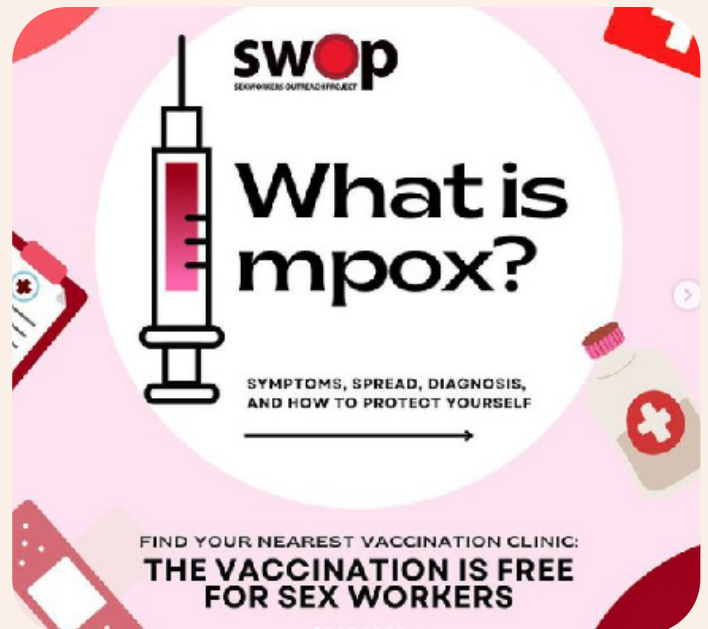
CEO & POLICY REPORT

Joanna Megan

What a big year it has been for SWOP NSW, and the community we serve. While it's hard to summarise everything we have done over the last twelve months in a short report, we are particularly proud of our rapid response to emerging health issues that affect our communities, and the extensive advocacy work we have undertaken towards completing the process of decriminalisation and achieving anti-discrimination and anti-vilification protections for NSW sex industry workers.

In early 2024, NSW saw an unfortunate resurgence of Mpox, which had particularly concerning impacts for the sex worker community. We worked closely with NSW Health, our valued partners at publicly funded sexual health clinics, and other community health organisations to respond rapidly and effectively. We hosted several sex worker-only Mpox vaccination clinics at the SWOP NSW office and across Sydney, provided intensive support to affected workers whilst they underwent testing, treatment and recovery, and provided extensive health education and regular updates in a variety of languages. A big thank you to Na Mon, as the Outreach Manager, and her team, for undertaking this important work so quickly and constructively, and the considerable care they demonstrated for our community throughout.

Following the introduction of Alex Greenwich's Equality Legislation Amendment (LGBTIQA+) Bill in August 2023, we spent this year lobbying



Social media tile informing the NSW sex worker community about Mpox

MPs and other stakeholders to support the sex work-specific provisions it contained, as well as increased protections for trans & gender diverse people, and other members of the NSW sex work community. When the heavily amended bill finally passed through NSW Parliament in October 2024, we were very pleased to see the introduction of a new criminal offence for outing someone as a sex worker, or for threatening to do so. We have more work to do to achieve long overdue comprehensive anti-discrimination protections, without which decriminalisation continues to be routinely undermined with severe consequences for sex

worker access to housing and accommodation, education, employment, health, safety and justice. These difficulties are compounded for those who face intersectional marginalisation. In late 2023, we made a preliminary submission to the NSW Law Reform Commission Anti-Discrimination Act Review and are now eagerly awaiting commencement of the main consultation phase, as the next opportunity to further progress these important legislative changes.

The other key component of the bill for NSW sex workers was full repeal of Part 3 of the Summary Offences Act 1988, an archaic piece of legislation which maintains police as regulators of street-based sex work, contradicts 1995 sex industry decriminalisation in a variety of other ways, and criminalises core aspects of operating otherwise entirely lawful sex work businesses. Whilst the only change in relation to this confirmed during this period was the removal of one clause, which previously made it illegal for sex workers to offer financial support to adult family members, we welcomed the NSW Attorney General's announcement of a complete review of this legislation, to occur by mid 2025.



SWOP NSW with Alex Greenwich at an Equality Bill Forum

We extend our sincere gratitude to all NSW sex workers who have participated in our campaign to date – by attending our online information sessions, writing to their local MPs, and taking part in our two community forums.

We urge you to stay involved as we continue this vital work in 2025 – please watch our social media and sign up for our e-list for further information about how to get involved. I would also like to thank Soss, as Policy Officer, for the many valuable contributions she has made in this space since commencing in her role in late 2023.



Social media tile promoting SWOP NSW Anti-discrimination Forum

Thank you too to outreach team members and support staff for the capability and creativity they offered to make our forums so engaging and enjoyable.

Throughout 2023–2024, we continued work on our project to address inadequate and inappropriate approaches by many NSW local councils to sex industry regulation – another factor that currently works to undermine the positive intentions of decriminalisation. This is a continuation of much earlier work, which culminated in the 2004 publication of the Sex Services Premises Planning Guidelines. Thank you to Julie Bates for the guidance she has offered, and the information she has shared as one of the original authors of this document. We are now at final draft stage and expect to publish the summary of our findings in early 2025. As an aside, we also congratulate Julie on her own advocacy to have the beloved statue of Joy returned to Darlinghurst: we look forward to seeing the fruits of her labour in the near future.

After transitioning from her role as a highly valued and experienced member of the Chinese outreach team, Na Mon hit the ground running as our new Outreach Manager in August 2023. She has been supported throughout by a team that includes several long-term outreach workers, whose skills and connections are critical to our success, complemented by some new faces, who have brought with them fresh and exciting new approaches. Our team is now fully staffed and

includes specialised outreach projects for Chinese, Thai, Aboriginal and Torres Strait Islander, trans and gender diverse, and male-identifying sex workers. We were also supported during this period by a dedicated team of volunteers—we are very grateful for both their assistance packing safer sex supplies and injecting equipment, and their lovely presence in our office.

We continued to outreach to sex work workplaces across metro and regional NSW, including but not limited to brothels, massage parlours, street-based areas, the homes and hotels of independent sex workers, strip clubs and online spaces. We diversified our outreach methods, and our partnerships with other organisations, including homelessness services, alcohol and drug services, party promoters and a variety of community health organisations. We ran a wide range of workshops and campaigns, covering topics such as sexual health (with targeted in-language sessions for CALD community members), recently updated consent legislation, sexual consent more generally, alcohol and drug safety, including several naloxone training sessions in partnership with Kirketon Road Centre, healthy relationships, online sex work, money management, and more.



Outreach Manager Na Mon at the Australian HIV&AIDS Conference (ASHM)

We celebrated/commemorated days of significance to our communities, such as Lunar New Year, NAIDOC week, Trans Day of Visibility, Trans Day of Remembrance, International Day to End Violence Against Sex Workers, World AIDS Day and World Hepatitis Day. We marked International Whores Day with our always popular Hookers & Strippers Ball, this year themed 'Harlots through History'. We had a presence at numerous events, including Yabun Festival, Regional Pride Festivals and Sydney Gay & Lesbian Mardi Gras. We also rallied against the continued inclusion of the police in the Mardi Gras Parade, and following the very recent and very narrow failure of an MG AGM motion to exclude police in recognition of the fact that they are not a safe presence for many members of the queer community, including sex workers. We will continue to work alongside Pride in Protest to make our voices heard on this matter.

Our counselling service has continued to provide critical mental health support and referrals to workers experiencing adversity and has remained available via phone and video following COVID-19 lockdowns, to ensure it is accessible across NSW.

With the employment of new staff in the resources, communications and policy roles, we revitalised our online presence. We have seen an increase in engagement up to 200% on platforms such as Instagram, where we now connect with a considerably larger audience. Thank you, Soss, for your work on this. Dilara, as Resources Officer, has resumed regular distribution of e-newsletters to sex workers and allies, and produced a number of new resources, including a brochure about antibiotic-resistant gonorrhoea in four languages. Isabel has continued to support all staff and our work in a variety of ways as the Admin & Office Manager.

In addition to providing sex worker sensitivity training to partner organisations and police, we participated in a wide range of conferences, including the NUAA Peers & Consumers Forum, the Australasian Sexual Health and Reproductive Conference, the LGBTIQ Women's Health Conference, the AusPATH Conference, and the Health Justice Australia Conference. In addition to representing the interests of sex workers in these spaces, these events are vital learning and networking opportunities, to ensure we remain current and well-connected. We continue to work closely with Scarlet Alliance, the Australian Sex Workers Association, and their other member organisations, meeting monthly to share information and resources, and collaborate where possible. We co-hosted a film night and the Whore of the Year awards party when the annual SA National Forum took place in Sydney in November 2023.

Na Mon, as a member of the Asian Migrant Sex Worker Advisory Group (AMSWAG, convened by SA) has led SWOP NSW participation in nationally coordinated responses to the raids on migrant sex worker workplaces that occurred during Operation Inglenook, and against other harmful and unjust attacks on this population by Australian authorities. Na Mon and I both attended the inaugural NSW Anti-slavery forum in May 2024.



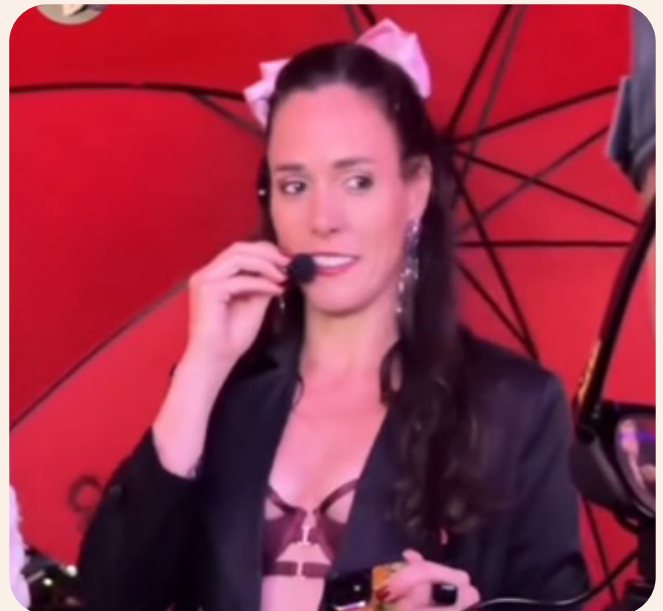
Outreach Manager Na Mon and Chinese Project outreach worker, Rowan, at the Asian Migrant Sex Worker Advisory Group (AMSWAG) Anti-slavery rally

Our longstanding and invaluable partnership with the Inner City Legal Centre, who operate the Sex Worker Legal Service, reached new heights this year. ICLC continued to provide information and support to staff, accept referrals for a wide range of issues affecting our community members, and also produced the Sex Work History Walking Tour for Vivid Festival, of which we were a part. The event was a huge success, selling out all 14 sessions, and receiving a commendation in NSW Parliament. We are excited to be a part of a similar upcoming event, also produced by ICLC, supported by the City of Sydney, running across the Mardi Gras 2025 season. We have also commenced a series of speciality legal workshops for sex workers, hosted by ICLC experts, which have been well attended to date and will continue to run throughout the next financial year. None of this work would be possible without the dedication of the SWOP NSW Governance Committee, who dedicate their time, energy and expertise to ensure the organisation remains viable, and responsive to the needs of the very diverse and dynamic community we serve.

I would like to especially thank two outgoing committee members – President, Jackie McMillan, who we were delighted to have return to the organisation in this capacity, and who has gone above and beyond this year providing support to me, to other staff, and to community members. I also want to acknowledge the lengthy service of Treasurer, Charlotte, whose knowledge and abilities have been integral to the wellbeing of the organisation whilst navigating through a period of significant transition, and who has been incredibly generous with the support she has offered for many years. You will both be missed, and we will remain very grateful for the legacies you leave. As we move into 2025, SWOP NSW remains committed to continuing and strengthening our advocacy, further diversifying our projects to keep pace with and adapt to the changes within the sex industry and engaging in any way possible with our beautiful community.

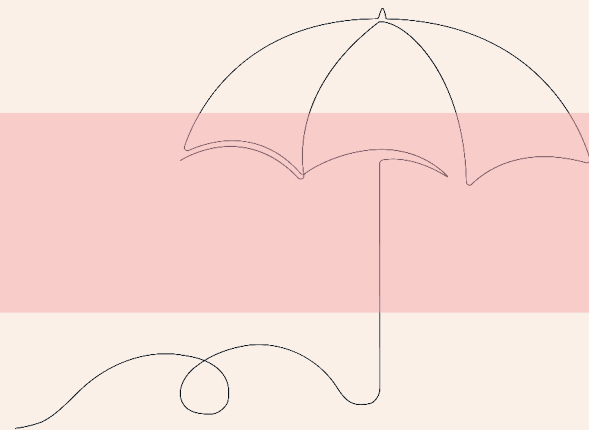
Thank you to each and every one of you- without you, we would not exist, and we are honoured to serve you. Keep in touch.

Joanna Megan
SWOP NSW CEO



Joanna Megan, SWOP NSW CEO

STATISTICS



63

OCCASIONS OF SERVICE TO
STREET-BASED WORKERS



1358

OCCASIONS OF SERVICE TO
NEW SEX WORKERS



451

COUNSELLING SESSIONS



26,248

DAMS DISTRIBUTED



1613

OCCASIONS OF SERVICE AT
SWOPCONNECT



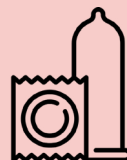
85,956

LUBE SACHETS & TUBES
DISTRIBUTED



5039

OCCASIONS OF SERVICE TO
ALL SEX WORKERS IN TOTAL



185,139

CONDOMS DISTRIBUTED



221

NUMBER OF WORKSHOP
PARTICIPANTS



53,917

GLOVES DISTRIBUTED



42

NUMBER OF TRAINING
SESSIONS TO OTHER SERVICE
PROVIDERS



3434

UNITS OF INJECTING
EQUIPMENT DISTRIBUTED

ABORIGINAL & TORRES STRAIT ISLANDER PROJECT

The Aboriginal and Torres Strait Islander Project supports the Indigenous sex working community by fostering empowerment and self-determination among workers, with particular focus on those engaging in opportunistic sex work or sex for favors. The outreach team actively promote SWOP NSW within the Aboriginal and Torres Strait community, raising awareness about the range of ongoing services and support available.

In January 2024, SWOP NSW proudly welcomed Keith to the Aboriginal and Torres Strait Islander Project team. Keith onboarded with Rusty, a dedicated team member of SWOP NSW since 2017. Together, they bring a wealth of experience and a shared commitment to supporting and empowering the Indigenous sex working community through their outreach efforts.



SWOP NSW outreach workers, Na Mon and Rusty



SWOP NSW Aboriginal and Torres Strait Islander outreach team, Rusty and Keith



Social media tile promoting outreach stalls during NAIDOC Week

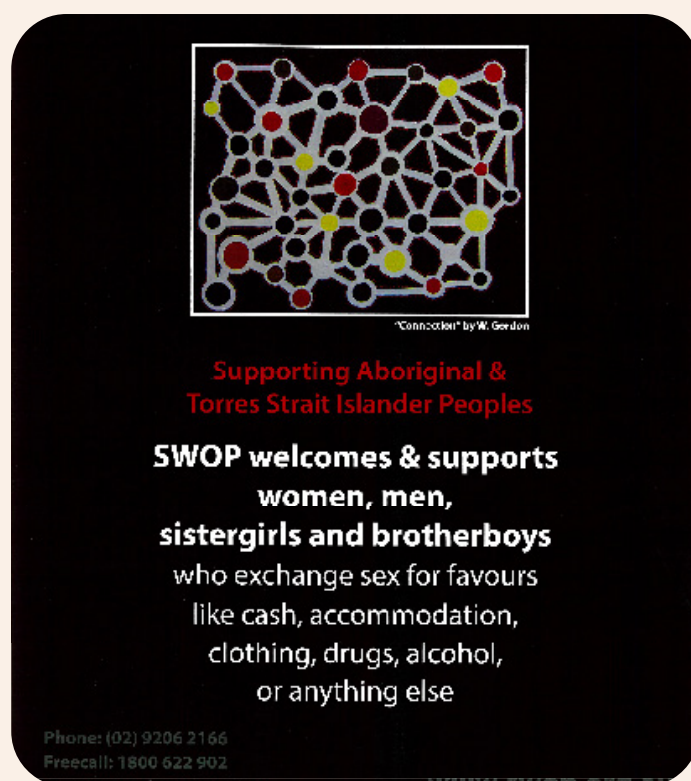
This financial year, the Aboriginal and Torres Strait Islander Project expanded its outreach efforts, engaging with both metropolitan and rural communities across New South Wales. These activities included increased connections with street-based sex workers and those engaging in sex for favours.

“... fostering open conversations around the destigmatisation of STIs and encouraging workers to seek care at local sexual health clinics.”

Regular visits were made to Needle & Syringe Program (NSP) outlets and homelessness services to ensure accessible support and resources.

The team conducted outreach in areas such as Illawarra, Mid North Coast, Hunter New England, and the Central Coast. Key events included NAIDOC Week, where the team hosted stalls in Redfern and Newcastle, the AUSPATH Conference, and World Hepatitis Day at the National Centre for Indigenous Excellence.

A major focus of these efforts has been fostering open conversations around the destigmatisation of STIs and encouraging workers to seek care at local sexual health clinics. These discussions have played a vital role in advancing harm reduction strategies and improving health outcomes for the communities they serve.



Poster promoting outreach services to the Aboriginal and Torres Strait Islander community

CHINESE PROJECT

The Chinese Project provides vital support and connection to diverse Chinese-speaking communities through a range of targeted initiatives. The team conducts in-person outreach to sex service premises where Mandarin and other Chinese languages are predominantly spoken, delivering peer-based education focused on STI and BBV prevention. These efforts extend beyond metropolitan Sydney to include regional and rural areas across New South Wales, ensuring broader access to information and resources.

In addition to in-person outreach, the Chinese Project engages with the community online through the team's active WeChat group, fostering ongoing communication and support.

A key component of the project is the partnership with various sexual health clinics. Members of the Chinese Outreach Team are present at these clinics during set times each month to assist sex workers, particularly those visiting a NSW sexual health clinic for the first time. Their support includes explaining what to expect during the visit, addressing any concerns, and helping navigate public transport if needed, making the experience as comfortable and accessible as possible.

This year, the Chinese Outreach Project warmly welcomed Rowan to the team, onboarding with Kelly, the dedicated Mandarin Outreach Officer who has been with SWOP NSW since 2022, and Na Mon, the highly experienced Outreach

Manager who has been an integral part of the SWOP NSW outreach team since 2011. Kelly, originally from mainland China, speaks Mandarin fluently and is proficient in a variety of regional Chinese dialects, enabling her to connect with a broad spectrum of the community. Na Mon, who has been instrumental in shaping the outreach efforts over the years, is fluent in both Mandarin and Cantonese, while Rowan brings additional expertise as a fluent Mandarin speaker. Together, they bring a wealth of linguistic skills and cultural knowledge to the project, enhancing its capacity to support Chinese-speaking sex workers across New South Wales.



SWOP NSW Outreach Manager, Na Mon at the 2024 Sydney Mardi Gras Parade

This financial year, the Chinese Outreach Team facilitated and participated in several events aimed at education, advocacy, and community support. Among the highlights were a workshop on anal sex, held at the Liverpool Sexual Health Clinic, and an STI education session conducted in Wagga Wagga in partnership with a local nurse specialising in culturally and linguistically diverse communities. The team also collaborated with Rusty from the Aboriginal Project to participate in World Hepatitis Day at the National Centre for Indigenous Excellence, engaging in vital health promotion efforts.

Beyond these events, the Chinese Outreach Team provides ongoing peer-based social support to community members navigating challenges. This work has been especially important following the influx of new migrants after COVID-19 lockdowns, addressing their unique needs with culturally responsive approaches.

The Chinese Project Team plays a key role in the Asian Migrant Sex Worker Advisory Group (AMSWAG), which provides sex worker and broader community consultation and advocacy. One of AMSWAG's goals is to advocate for equitable access to services free from racism, stigma, and discrimination. As part of this initiative, Na Mon represented the group at anti-trafficking roundtable meetings in Canberra, held quarterly, to contribute to policy discussions and advocate for sex worker rights.

“One of AMSWAG’s goals is to advocate for equitable access to services free from racism, stigma, and discrimination.”



SWOP NSW Outreach Manager, Na Mon speaking at the Anti-Slavery Forum NSW, 2024 “Changing the narrative on migrant workers”

AMSWAG has also championed fundraising efforts to support peer-led sex worker organisations across Australia, emphasising the importance of peer education and peer-produced resources as effective tools to combat labour exploitation within the sex work industry.

In collaboration with the Thai Project Team and AMSWAG, the Chinese Outreach Team attended the ‘Anti-Slavery Forum NSW 2024’ to amplify their advocacy efforts. Together, they joined forces with ‘Pride and Protest’ and other alliances to call for an end to border force raids targeting Asian migrant sex worker workplaces under Operation Inglenook. They also campaigned for fairer visa access policies, addressing the systemic racial and gender profiling of Asian migrant women at Australian borders.

These advocacy efforts highlight the team’s commitment to challenging systemic inequities and supporting the rights and dignity of all sex workers.

THAI PROJECT

The Thai Project provides vital support to Thai sex workers through peer education, empowering them to work safely and understand their legal rights. The project delivers Thai-translated resources to the community, improving access to health services and enhancing the overall well-being of Thai peers.

In 2023, SWOP NSW welcomed Som to the Thai Project, joining Birdie, who has been in the role of Outreach Officer since 2014, and Jum, a long-standing member of the team who has contributed her expertise since 2004. Together, the Thai Project team brings a wealth of experience, cultural knowledge, and dedication to supporting the Thai sex worker community in NSW.

In 2024, the Thai Project saw a significant increase in outreach engagement through the LINE app, the project connected with 30 new members of the Thai community, enabling immediate and direct communication with Thai Outreach Officers.

This digital expansion has been an ongoing success, allowing the team to provide tailored resources in a personable and accessible manner. These resources include guidance on sexual health information and counselling, meeting the diverse needs of workers in a way that is both efficient and supportive.

The Thai volunteer program continues to strengthen community ties, offering peers the opportunity to work closely with the Thai Project

team. Volunteers actively participate in assembling safer sex supplies, injecting equipment, and personal protective equipment in the form of worker packs at the SWOP NSW office. This hands-on approach fosters greater engagement and collaboration within the Thai sex worker community.

The Thai Project has observed a shift in working methods among younger Thai workers, with many

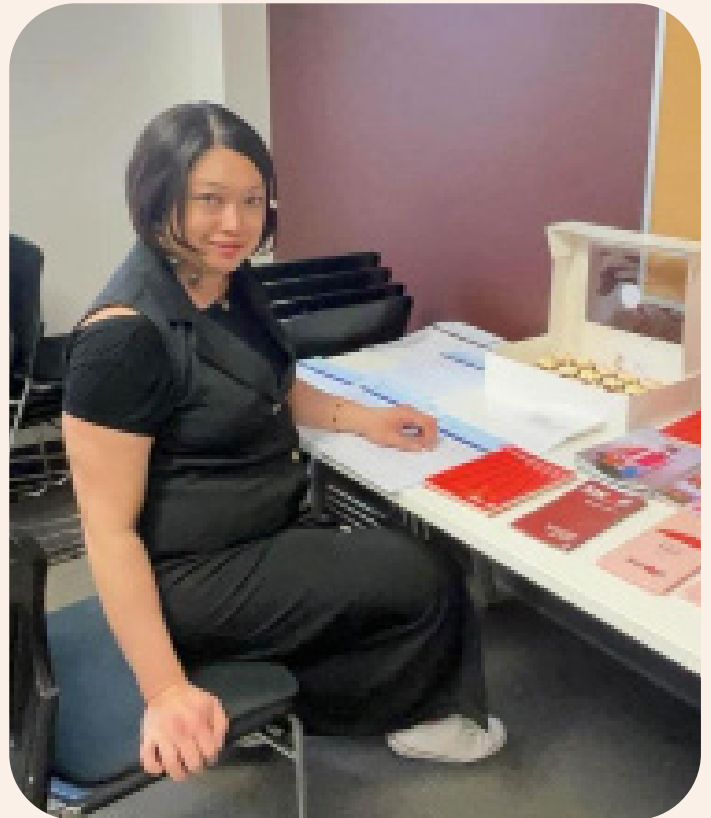


SWOP NSW Thai Project Outreach Worker, Som

transitioning from brothel and parlour work to BDSM and private work. This trend reflects the ongoing impact of the COVID-19 pandemic on patronage in culturally and linguistically diverse sexual service premises.

In 2024, the Thai Project team collaborated on various workshops designed to meet the specific needs of the Thai community. These included an introductory session, 'Thai sex worker 101'; 'STI awareness for the Thai Community' which was aimed at improving health literacy; and a sex worker-specific workshop on HIV and hepatitis B

These initiatives demonstrate the SWOP NSW Thai Project's commitment to providing comprehensive, culturally appropriate education and support, ensuring Thai sex workers have the tools and knowledge to thrive in both their work and personal lives.



SWOP NSW Thai Project Outreach Worker, Birdie



SWOP NSW Thai Project Outreach Worker, Jum (centre) at the 2024 Coastal Twist Coastie Carnie Fair Day

TRANS & GENDER DIVERSE PROJECT

SWOP NSW's Trans and Gender Diverse Project is dedicated to providing peer education and outreach to trans and gender diverse sex workers across New South Wales, including those in metropolitan cities and regional areas. By fostering meaningful connections with the trans and gender diverse sex worker community, the project ensures that ongoing support pathways are accessible, helping to reach and support as many workers as possible.

In January 2024, SWOP NSW welcomed Juno to the role of Trans and Gender Diverse Outreach Worker. Juno is deeply committed to live, in-person activism, emphasising the importance of visibility within the trans and gender diverse sex worker community. Her personalised speech on Transgender Day of Visibility highlighted the urgent need for anti-discrimination protections for sex workers and trans people more broadly. She passionately advocated for safer working conditions and greater inclusion for trans and gender diverse sex workers. In March 2024, Juno further amplified these messages by speaking at the Pride in Protest Transgender Day of Visibility rally, addressing issues such as trans sex worker rights, the Equality Bill, and the Anti-Discrimination Act.

Although the March 2024 Gay and Lesbian Mardi Gras Fair Day was cancelled unexpectedly, SWOP NSW quickly adapted by participating in an

impromptu Pride in Protest event at Pride Square in Newtown. This allowed the outreach team to engage directly with LGBTQIA+ sex workers during Pride Month, ensuring continued community connection.



SWOP NSW Trans and Gender Diverse Outreach Worker, Juno (centre) at a Pride in Protest rally

To celebrate Transgender Day of Visibility, the Trans and Gender Diverse Project organised a picnic and clothes swap for the sex worker community in early 2024. These events are planned to become an annual tradition, aiming to strengthen community engagement and foster a greater sense of belonging and support among trans and gender diverse sex workers.

In collaboration with the Culturally and Linguistically Diverse (CALD) Outreach Team, the Trans and Gender Diverse Project partnered with ACON to provide sexual health and sex work education at the Filipino Lesbian and Gay Community (FLAGCOM), Miss International Transgender Beauty Queen Pageant. This partnership highlights the project's commitment to intersectionality and its outreach to diverse communities.

This year, the project observed a shift in how trans and gender diverse sex workers approach their work, diversifying to adapt to the changing landscape of the sex work industry. The team has worked to raise awareness that trans and gender diverse sex workers exist in all areas of the industry, even if they are not visibly trans. To support this, the project created a flyer for outreach workers to distribute, featuring Juno's contact details, and launched a dedicated chatroom tailored to meet the specific needs of the trans and gender diverse sex worker community.

As awareness and acceptance of gender diversity continue to grow, more members of the sex worker community are expressing their gender identities with confidence. This highlights the importance of producing targeted LGBTQIA+ resources and maintaining open communication pathways. The Trans and Gender Diverse Project remains steadfast in its mission to provide support, advocacy, and education, ensuring that trans and gender diverse sex workers are supported in both their personal and working lives.



Juno and Na Mon at the community picnic for Transgender Day of Visibility



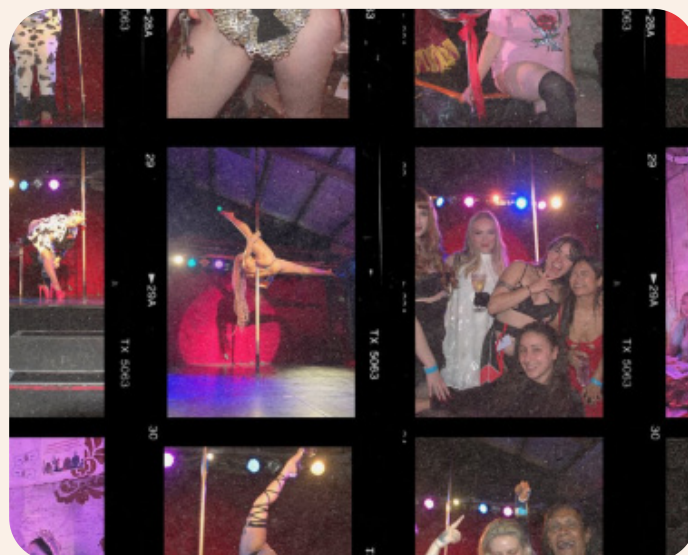
Sexual health and sex work education workshop at FLAGCOM

GENERAL PROJECT

The General Project is dedicated to supporting all sex workers by providing education on sexual health, skill-sharing opportunities, and tailored outreach services to independent workers and establishment-based workplaces across regional and metropolitan areas of New South Wales. The project equips sex workers with free personal protective equipment, essential resources, and information on working rights, workplace health and safety, and navigating the industry. Additionally, the project contributes to educating the NSW Police Force through sex worker sensitivity training, fostering better understanding and respect for sex workers.

Beyond these core services, the project offers vital referrals to health services, legal aid, sex worker-friendly mental health professionals, and housing assistance. The team also provides general peer support, drawing on their lived experiences to offer guidance and solidarity to the community.

Rosie joined the General Outreach Team in June 2023, bringing her commitment to supporting both private workers and those in venues across NSW. In addition to her outreach efforts, Rosie played an integral role in SWOP NSW's preparations for the 2024 Mardi Gras and the 2024 Hookers and Strippers Ball. Both events were resounding successes, fostering community engagement and celebrating the vibrancy of sex worker culture through social events.



Photographs from the Hookers and Strippers Ball 2024



SWOP NSW General Project Worker Rosie (left) with team members Soss and Isabel at the 2024 Hookers and Strippers Ball

This financial year, the General Project curated and facilitated several industry-specific workshops and skill-sharing sessions, hosted at the SWOP NSW office with options for both in-person and online participation. These sessions included workshops on navigating relationships as a sex worker, creating content for OnlyFans, and a consent workshop led by Grace Newman. The latter featured the innovative “Mindful Consent Model,” a practical toolkit designed to deepen understanding of consent and empower sex workers in their decision-making processes.

The project also engaged in a collaborative regional outreach initiative with Respect QLD in the Northern Rivers, which was a highlight for the outreach team. This partnership provided a unique opportunity to conduct joint outreach with a fellow peer organisation and concluded with a warmly received community lunch, further strengthening ties between the organisations and the sex worker community.

Despite these successes, the General Project has identified persistent barriers and challenges faced by the community. These include difficulties in reporting assaults to the police, ongoing work health and safety issues within sexual service premises and increasing instances of financial discrimination. Many private workers, for instance, have experienced debanking or account closures, exacerbating financial instability.

To address these challenges, the team has launched a WhatsApp group as an innovative way to enhance engagement and provide a direct line of communication with the sex worker community. This initiative aims to create an accessible and supportive platform for workers to share resources, seek advice, and connect with their peers in a safe and inclusive space.



Social media promotion of the Mindful Consent in-person and online workshop for sex workers

Through its multifaceted approach, the General Project continues to empower and uplift the sex worker community, addressing their unique needs and advocating for their rights across NSW.

MALE IDENTIFYING PROJECT

The Male Identifying Project is dedicated to supporting male sex workers across a diverse range of industry sectors. The project aims to reach as many members of the male sex worker community in NSW as possible, focusing on health promotion, industry trends, information sharing, and fostering social connections. A key initiative of the project has been the development of MSM (men who have sex with men) worker packs, which are tailored to the specific needs of the community.

These packs include specialised PPE such as cock rings, HIV self-testing kits, personal wipes, and multipurpose lubricant that doubles as massage oil, ensuring workers have access to essential tools and resources.



MSM sex worker pack

In January 2024, Alex joined SWOP NSW as the Male Identifying Outreach Officer, bringing enthusiasm and expertise to the role. Alex has undergone comprehensive training, including overdose response training with Kirketon Road Centre (KRC) and alcohol and other drugs (AOD) training to better support the community's diverse needs. They also co-organised and hosted significant events, including the Anti-Discrimination Act (ADA) forum and the 2024 Hookers and Strippers Ball, both of which strengthened community engagement.

and advocacy efforts with male-identifying sex workers. This year, the Male Identifying Project has successfully built stronger connections within the community through a range of outreach activities and events. Highlights include appearances at Angels Only, Sydney Leather Week, Queer Sauna Sounds, and Trans Glamoré.

The project also extended its reach to regional areas, such as Broken Hill, in collaboration with Rusty from the Aboriginal and Torres Strait Islander Project, to support sex workers in broader NSW. One of the standout events was “Anal August,” a well-attended workshop and skill share focused on anal sex, health, and sex work, held in collaboration with Juno from



SWOP NSW Male Identifying Project Outreach Worker Alex (right)

the Trans and Gender Diverse Project.

The rise in Mpox cases within the MSM community has further emphasised the importance of maintaining awareness around sexual health literacy and encouraging regular STI screening and treatment. This has been especially important for independent workers navigating self-managed environments or working in isolation. The Male Identifying Project has prioritised these health concerns, ensuring that male sex workers are equipped with the knowledge and resources

needed to protect their health and well-being.

Through its targeted initiatives, community-driven events, and commitment to health promotion, the Male Identifying Project continues to play a vital role in empowering male sex workers across New



SWOP NSW Male Identifying Project Outreach Worker Alex (left) with Aboriginal and Torres Strait Islander Project Worker Rusty

RESOURCES & COMMUNICATIONS

SWOP NSW produces essential resources for the sex work community, using a range of platforms including social media, newsletters, the SWOP NSW website, and printed materials. These resources play an important role in connecting, educating, and supporting sex workers across New South Wales.

In April 2024, SWOP NSW welcomed Dilara as the new Resources and Communications Officer. Dilara has reinvigorated the fortnightly newsletter, which is distributed to a diverse audience comprising community members, allied individuals and organisations, and peer organisations through our mailing lists. The newsletter focused on topics such as community health and well-being, raising awareness about Mpox, and highlighting Mpox clinics organised in partnership with Kirketon Road Centre and Royal Prince Alfred Hospital nurses.

Other notable content has included updates on upcoming skill shares and workshops for peers, promotion of SWOP NSW events to foster community engagement, updates on the Equality Bill, and resources for service providers and public allies, such as MP template letters to support community-driven policy outcomes. In collaboration with Policy Officer Soss, our social media presence has experienced a remarkable boost, with followers on Instagram increasing by 19.3%. This success stems from refreshing our branding and style guidelines, undertaking training to improve accessibility for sex workers with disability, and committing to a consistent posting schedule with regular community updates. These efforts have elevated our online presence, fostering stronger connections with the sex worker community and amplifying the reach of our resources and advocacy.

Mpox Sex Workers only Vaccination Clinic

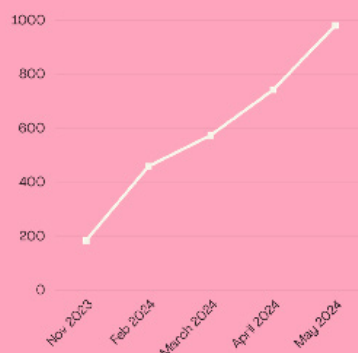
Mon-Hriday 21 August only, at Kirketon Road Centre, call 0295 91007/66 to make an appointment. Free cupcakes, extra large workers packs, and two chances to win a SWOP NSW "Someone I Love is a Sex Worker" t-shirt.



An example of our newsletter, featuring Mpox vaccination awareness



A graph indicating our reach increasing by 88.9% on Instagram since November 2023



One of the standout achievements this financial year was the production of the Gonorrhoea trifold brochure. This resource, developed in consultation with nurses and our culturally and linguistically diverse outreach team, was translated into Thai and Chinese to ensure accessibility for diverse audiences. The brochure provides essential information on how gonorrhoea may present, addresses the development of antibiotic resistance, and offers strategies to reduce transmission risks during work. It also introduces discussions on testing procedures and connects workers to additional resources via QR codes. These links direct users to local sexual health clinics, detailed STI information, and translation and interpreting services, ensuring comprehensive and accessible support.

Through these initiatives, SWOP NSW continues to demonstrate its commitment to producing high-quality, peer-informed resources that meet the evolving needs of the sex worker community. By combining innovative communication strategies with culturally sensitive materials, we aim to empower and support our peers in every aspect of their work and wellbeing.



Gonorrhoea trifold printed brochure

SWOP NSW COUNSELLING PROGRAM



SWOP NSW offers free, compassionate support to sex workers across New South Wales through services such as counselling, referrals, and advocacy. At the heart of this work is Maggie, a longstanding and highly respected member of the SWOP NSW team. With extensive experience in counselling, community services, and peer support, Maggie plays a pivotal role in providing immediate assistance to callers facing distress or complex challenges. She also advises service providers throughout NSW on the psychosocial issues affecting sex workers, helping to ensure that the broader community understands and supports their needs.

Drawing from her lived experience in the sex industry, Maggie fosters trust and connection with clients, creating a safe and judgment-free environment where sex workers feel comfortable seeking help. Her deep understanding of the industry enables her to offer nuanced and empathetic support tailored to each individual's circumstances.

Beyond her direct work with clients, Maggie contributes to SWOP NSW by sharing valuable mental health resources with staff and leading educational campaigns and workshops. These initiatives equip the team with the knowledge and skills needed to better support the mental well-being of the sex worker community.

The SWOP NSW counselling program includes supporting sex workers to address issues related to psychological and sexual safety within the sex industry, as well as raising awareness of legal rights, particularly in cases of sexual consent violations. Maggie has further strengthened the program by expanding SWOP NSW's referral network, connecting sex workers with private counsellors and other psychological services to ensure they have access to specialised care when needed.

Sex workers who have received support through the program often express gratitude for the hope and resilience it has helped them rediscover. They highlight the value of personalised information and referrals that address their unique needs, emphasising the importance of such services in meeting the diverse challenges faced by the community.

The counselling program has a profound impact on the lives of sex workers, helping them navigate difficulties and supporting them to thrive.

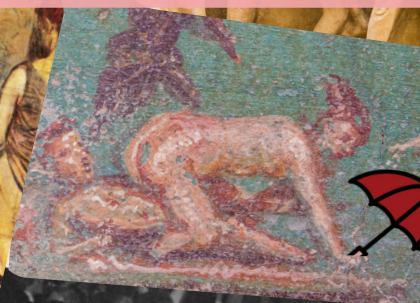
Hookers and Strippers Ball

JUNE 2 - INTERNATIONAL WHORE'S DAY

SUNDAY 2 JUNE 2024
2024 THEME:
Harlots Through History



FINANCIAL REPORTS



TREASURER REPORT

Charlotte

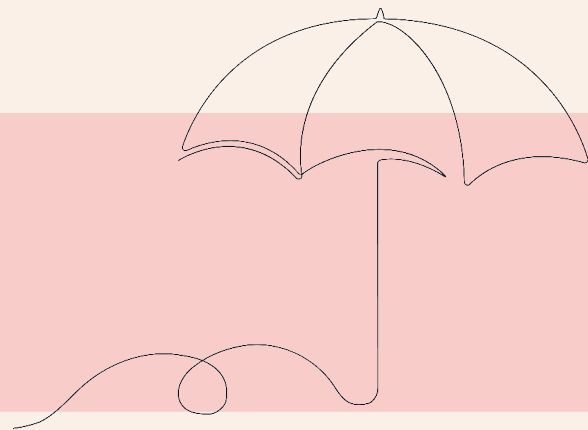
Similar to the last few years, for the 2023–2024 financial year, SWOP NSW has achieved a surplus.

The funding from the Ministry of Health has remained stable. The organisation similar to last year has been able to obtain other minor grants in line with the strategic goal of diversifying income. Thanks to the work by SWOP management and previous and current SWOP presidents, the Ministry of Health has approved SWOP for three-year funding. This will ensure long term financial certainty for SWOP NSW.

This will be my last report as Treasurer of SWOP NSW and I would like to take this opportunity to thank all SWOP staff, past and current SWOP Governance Committee members that I have worked with.



FINANCIAL STATEMENTS



Sex Workers Outreach Project Inc

ABN 33 451 145 442

Financial Statements

For the Year Ended 30 June 2024

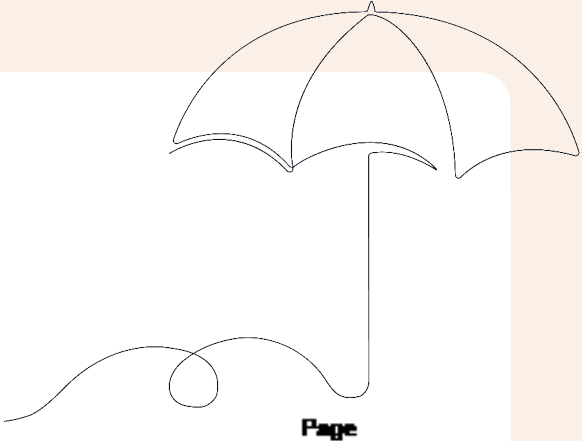


Sex Workers Outreach Project Inc

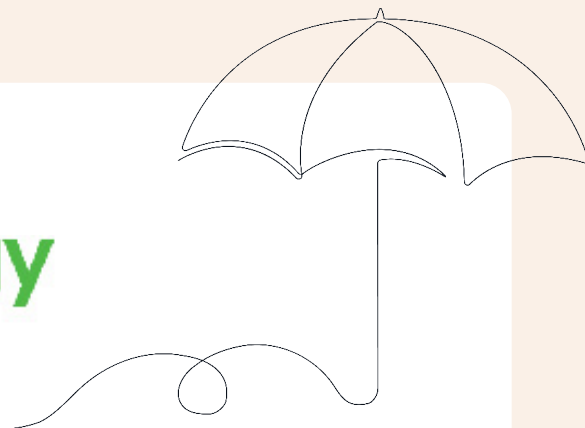
ABN 28 451 945 442

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For the Year Ended 30 June 2024



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Sex Workers Outreach Project Inc

ABN 38 451 145 442

Auditor's Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 to the Directors of Sex Workers Outreach Project Inc

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

DFK Laurence Varnay Auditors Pty Ltd

Faizal Ajmat
Director

26 November 2024

Sydney

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1

DFK Laurence Varnay Auditors Pty Ltd
ABN 75 669 006 799

Sex Workers Outreach Project Inc

ABN 28 421 145 442

Statement of Income and Retained Surplus For the Year Ended 30 June 2024

	2024	2023
Note	\$	\$
Revenue	4 1,526,727	1,864,708
Other income	4 27,235	21,528
Rent and rates	(50,178)	(18,873)
Administrative expenses	5 (140,552)	(168,888)
Finance expenses	5 -	(3,388)
Salaries and associated costs	(1,143,387)	(1,383,715)
Travel and representation	-	(17,153)
Events and activities	(3,588)	(27,031)
Program materials and services	(159,349)	(263,824)
Other expenses	5 16,172	(58,847)
Surplus before income taxes	66,958	38,229
Income tax expense	2(a) -	-
Surplus for the year	66,958	38,229
Retained surplus		
Retained surplus at the start of the year	874,872	835,843
Retained surplus at the end of the year	941,822	874,072

Sex Workers Outreach Project Inc

ANNUAL REPORT 2024

Statement of Financial Position

As At 30 June 2024

ASSETS

CURRENT ASSETS

Cash and cash equivalents

Trade and other receivables

Inventories

Other assets

TOTAL CURRENT ASSETS

NON-CURRENT ASSETS

Trade and other receivables

Property, plant and equipment

Right of use assets

TOTAL NON-CURRENT ASSETS

TOTAL ASSETS

LIABILITIES

CURRENT LIABILITIES

Trade and other payables

Provisions

Income in advance

Lease liabilities

TOTAL CURRENT LIABILITIES

NON-CURRENT LIABILITIES

Lease liabilities

Provisions

TOTAL NON-CURRENT LIABILITIES

TOTAL LIABILITIES

NET ASSETS

EQUITY

Retained surplus

TOTAL EQUITY

Note	2024 \$	2023 \$
6	1,253,850	1,103,204
7	13,779	25,844
8	6,488	13,478
10	315	0,000
	1,274,393	1,151,746
7	10,107	10,107
9	4,812	8,417
11	-	40,545
	14,919	63,000
	1,289,312	1,214,815
12	62,748	115,288
15	142,969	101,138
13	142,582	-
11	-	37,777
	348,299	314,199
11	-	8,544
15	-	20,000
	-	28,544
	348,299	342,743
	941,022	874,072
	941,022	874,072

The accompanying notes form part of these financial statements.

Sex Workers Outreach Project Inc.

ANNUAL REPORT 2024

Statement of Cash Flows

For the Year Ended 30 June 2024

CASH FLOWS FROM OPERATING ACTIVITIES:

Receipts from customers, granting bodies & fundraising
(inclusive of goods & services tax)

Payments to suppliers and employees (inclusive of
goods & services tax)

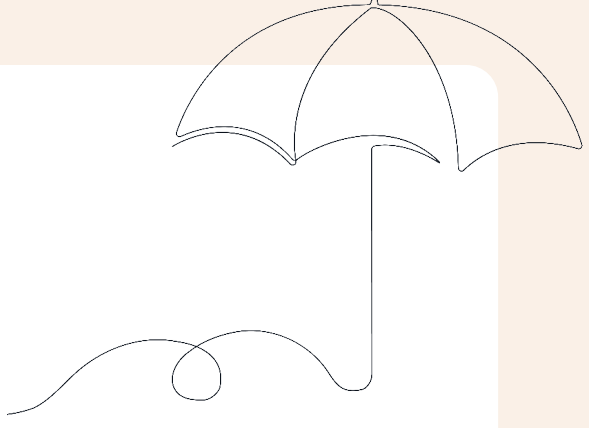
Interest received from Deposits at call

Net cash provided by/(used in) operating activities

Net increase/(decrease) in cash and cash equivalents
held

Cash and cash equivalents at beginning of year

Cash and cash equivalents at end of financial year



Note	2024 \$	2023 \$
	1,528,589	1,885,579
	(1,397,421)	(2,253,402)
	19,538	14,112
17	<u>150,626</u>	<u>(253,711)</u>
	150,626	(253,711)
	<u>1,103,264</u>	<u>1,356,975</u>
6	<u>1,253,890</u>	<u>1,103,264</u>

The accompanying notes form part of these financial statements.

Sex Workers Outreach Project Inc

ABN 28 421 945 442

Notes to the Financial Statements

For the Year Ended 30 June 2024

The financial statements cover Sex Workers Outreach Project Inc as an individual entity. Sex Workers Outreach Project Inc is a not-for-profit Association incorporated under the *Associations Incorporation Act (NSW) 2009*, *Associations Incorporation Regulation (NSW) 2016* (The Act) and the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The functional and presentation currency of Sex Workers Outreach Project Inc is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures and the Australian Charities and Not-for-profits Commission Act 2012. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on a going concern assumption and prepared on an accrual basis of accounting including the historical cost convention, except for, where applicable, by the measurement of fair value of selected non-current assets, financial assets and financial liabilities.

2 Summary of Material Accounting Policies

(a) Income Tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(b) Revenue and other income

AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. The income recognition requirements under AASB 1058 shift the focus from a reciprocal/non-reciprocal basis to a basis of assessment that considers the enforceability of a contract and the specificity of performance obligations.

The core principle of the new income recognition requirements in AASB 1058 is when a NFP entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives, the excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately.

An example of a 'related amount' is AASB 15 and in cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, income is recognised when (or as) the performance obligations are satisfied under AASB 15, as opposed to immediate income recognition under AASB 1058. Under AASB 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer. AASB 15 introduces a 5-step approach to revenue recognition.

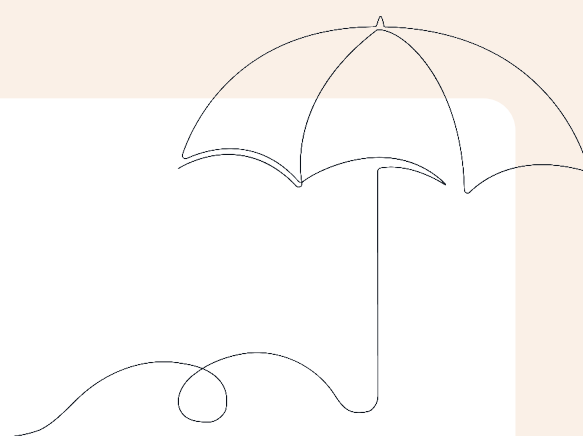
The entity recognises revenue from the following major sources when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

All revenue is stated net of the amount of goods and services tax (GST).

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Notes to the Financial Statements For the Year Ended 30 June 2024



2 Summary of Material Accounting Policies (cont'd)

(b) Revenue and other income (cont'd)

Grant revenue

The organisation has analysed the terms of each contract to determine whether the arrangement meets the enforceability and the 'sufficiently specific' criteria under AASB 15. For those grant contracts that are not enforceable or the performance obligations are not sufficiently specific, this will result in immediate income recognition under AASB 1058. Income will be deferred under AASB 15 otherwise and recognised when (or as) the performance obligations are satisfied.

Donations, sponsorship and fundraising revenue

Based on an analysis of the organisation's underlying arrangements for donations as at 30 June 2024 on the basis of the facts and circumstances that exist at that date, the organisation has assessed that the impact of the income requirements will not have a significant impact on the amounts recognised in the Organisation's financial statements as majority of the donations do not meet the 'enforceability' and the 'sufficiently specific' criteria under AASB 15 and would therefore be accounted as immediate income recognition under AASB 1058.

Interest revenue

Interest is recognised using the effective interest method.

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

Other income

Other income is recognised on an accruals basis when the Association is entitled to it.

(c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular category, they have been allocated to activities on a basis consistent with use of the resources.

Program materials and services costs include the costs of merchandise sold, and the costs incurred in providing resources and outreach programs to sex workers.

Event and activities costs are those costs directly incurred in running events, forums and workshops by the association.

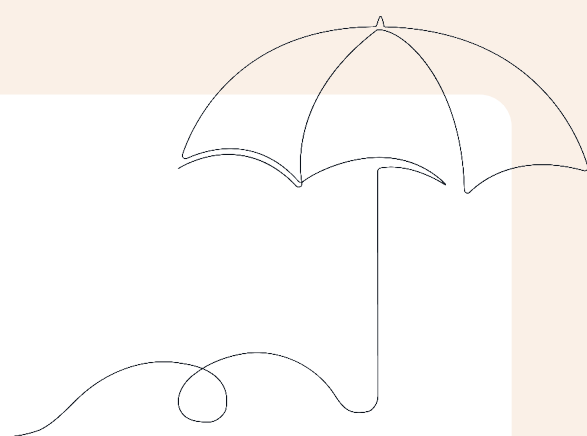
Administrative costs are those incurred in connection with administration of the association and compliance with constitutional and statutory requirements.

(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Notes to the Financial Statements For the Year Ended 30 June 2024



2 Summary of Material Accounting Policies (cont'd)

(d) Goods and services tax (GST) (cont'd)

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(e) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the weighted average costs basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

(f) Financial instruments

Financial instruments are recognised initially using trade date accounting, i.e. on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Classification

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost

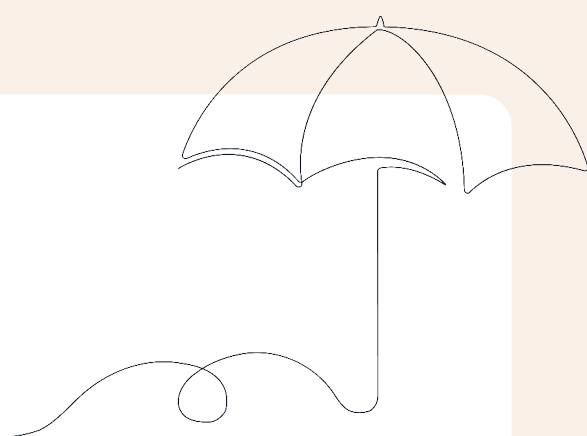
Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows are solely payments of principal and interest on the principal amount outstanding.

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Notes to the Financial Statements

For the Year Ended 30 June 2024



2 Summary of Material Accounting Policies (cont'd)

(f) Financial instruments (cont'd)

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Impairment of financial Assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

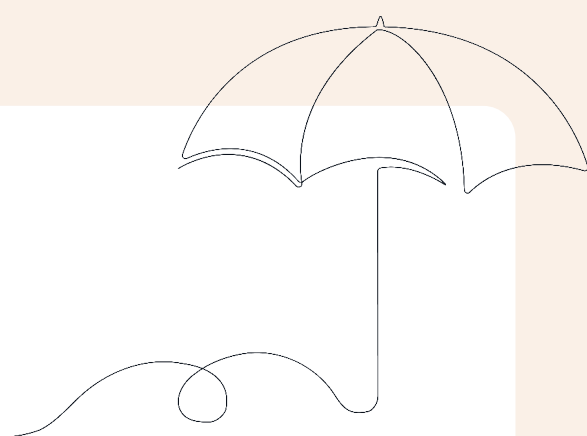
Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Impairment of non financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Notes to the Financial Statements For the Year Ended 30 June 2024



2 Summary of Material Accounting Policies (cont'd)

(f) Financial instruments (cont'd)

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise of trade payables.

(g) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(h) Leases

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

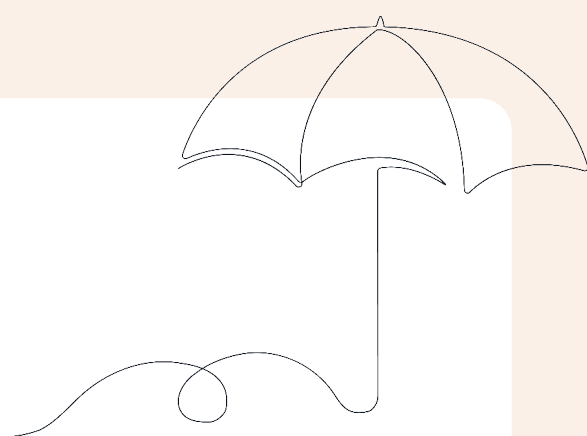
The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Notes to the Financial Statements

For the Year Ended 30 June 2024



2 Summary of Material Accounting Policies (cont'd)

(4) Leases (cont'd)

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(5) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements.

(6) Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current where: it is either expected to be realised or intended to be sold or consumed in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current where: it is either expected to be settled in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

(7) Adoption of new and revised accounting standards

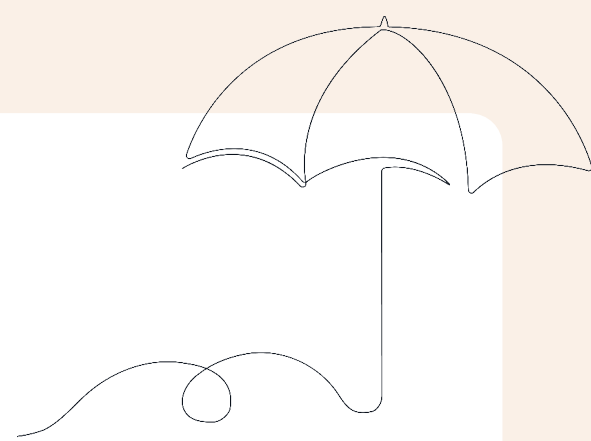
The Association has adopted all standards which became effective for the first time at 30 June 2024, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

(8) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The committee members have decided against early adoption of these Standards, but does not expect the adoption of these standards to have any impact on the reported position or performance of the Association.

Notes to the Financial Statements

For the Year Ended 30 June 2024



3 Critical Accounting Estimates and Judgments

The members of the committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - revenue recognition - deferred income

The Association receives income from certain grants and donations under contracts, which span a number of reporting periods. Recognition of revenue in relation to these contracts involves estimation of the timing of the delivery of the service that has been provided, or the completion of a specified activity, under the relevant contract. The assumptions are based on the information available to management at the reporting date, however future changes or additional information may mean the expected revenue recognition pattern has to be amended.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

4 Revenue and Other Income

	2024	2023
	\$	\$
Operating revenue		
- Operating grants	1,458,318	1,881,642
- Sale of goods	46,816	51,634
- Membership fees	1,250	1,823
- Donations	11,983	18,609
Total Revenue	1,526,727	1,964,708
Other income		
- Interest received from deposits at call	19,538	14,112
- Sundry income	7,657	7,416
	27,235	21,528

Notes to the Financial Statements For the Year Ended 30 June 2024

5 Result for the Year

Finance Costs

- Interest - right of use assets

2024	2023
\$	\$
-	3,385

The result for the year includes the following specific expenses:

Administrative expenses:

- IT expenses
- HR Services
- Accounting and audit fees
- Credit card fees on sales
- Bank fees
- Insurance
- Postage
- Office supplies
- Accreditation, governance & registration fees

2024	2023
\$	\$
61,784	103,892
36,975	16,087
5,888	6,000
953	1,474
1,818	2,372
10,318	8,970
2,858	2,771
5,883	10,224
17,488	14,095
140,662	155,895

Other expenses

- Depreciation - computer equipment
- Depreciation - right of use assets
- Member Fees or donations
-

2024	2023
\$	\$
1,684	1,804
(17,776)	38,895
-	15,447
(16,172)	55,947

6 Cash and Cash Equivalents

- Cash at bank and in hand
- Deposits at call

2024	2023
\$	\$
70,358	50,262
1,183,548	1,053,002
1,253,898	1,103,264

7 Trade and Other Receivables

CURRENT

- Trade receivables
- GST receivable

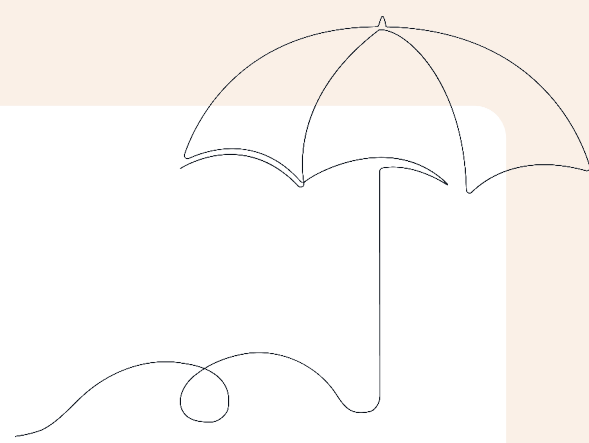
Total current trade and other receivables

2024	2023
\$	\$
5,915	-
7,864	25,844
13,779	25,844

Sex Workers Outreach Project Inc

ABN 28 421 545 442

Notes to the Financial Statements For the Year Ended 30 June 2024



7 Trade and Other Receivables (cont'd)

	2024 \$	2023 \$
NON-CURRENT		
Deposits	10,107	10,107

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

8 Inventories

CURRENT		
At cost:		
Stock on hand	4,336	11,104
Merchandise	2,672	2,374
	<u>6,408</u>	<u>13,478</u>

9 Property, plant and equipment

Computer equipment		
At cost	8,021	8,021
Accumulated depreciation	(3,209)	(1,604)
Total computer equipment	<u>4,812</u>	<u>6,417</u>

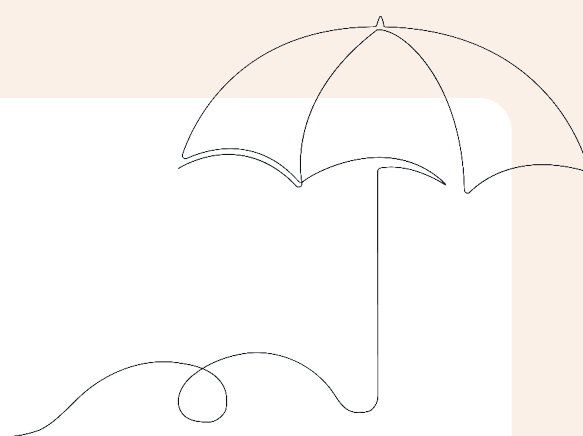
Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Computer Equipment \$	Total \$
Year ended 30 June 2024		
Balance at the beginning of year	6,416	6,416
Depreciation expense	(1,604)	(1,604)
Balance at the end of the year	<u>4,812</u>	<u>4,812</u>
Year ended 30 June 2023		
Balance at the beginning of year	8,021	8,021
Depreciation expense	(1,604)	(1,604)
Balance at the end of the year	<u>6,417</u>	<u>6,417</u>

Sex Workers Outreach Project Inc

ABN 28 451 145 442

Notes to the Financial Statements For the Year Ended 30 June 2024



10 Other Assets

	2024 \$	2023 \$
CURRENT Prepayments	316	8,080

11 Leases

(a) Right-of-use assets

The lease for Suite 7/110 Botany Road, Alexandria, NSW 2015 office premises is until 31 August 2024. The lease is now a month to month lease and excluded under AASB 16 Leases as a short term lease.

The Association recognises the payments associated with this lease as an expense on a straight-line basis over the lease term.

	Buildings \$	Total \$
Year ended 30 June 2024		
Balance at beginning of year	46,545	46,545
Depreciation charge	17,776	17,776
Reduction in right of use asset	(64,321)	(64,321)
Balance at end of year	-	-
Year ended 30 June 2023		
Balance at beginning of year	88,441	88,441
Depreciation charge	(38,896)	(38,896)
Balance at end of year	49,545	49,545

Sex Workers Outreach Project Inc

ABN 28 421 945 442

Notes to the Financial Statements For the Year Ended 30 June 2024

11 Leases (cont'd)

(a) Lease liabilities

	2024	2023
	\$	\$
CURRENT		
Buildings (Undiscounted)	-	38,621
Buildings (Unexpired)	-	(1,844)
	<u>-</u>	<u>31,777</u>
NON-CURRENT		
Buildings (Undiscounted)	-	8,625
Buildings (Unexpired)	-	(81)
	<u>-</u>	<u>8,544</u>

12 Trade and Other Payables

CURRENT		
Trade payables	17,387	26,978
Sundry payables and accrued expenses	45,361	88,308
	<u>62,748</u>	<u>115,286</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying amounts are considered to be a reasonable approximation of fair value.

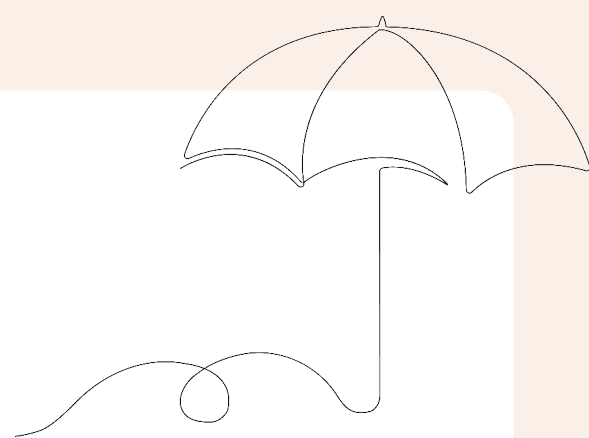
13 Income in Advance

CURRENT		
Deferred income - Government grants	142,582	-

14 Auditors' Remuneration

Remuneration of the auditor DFK Laurence Varnay Auditors Pty Ltd, for: - auditing the financial statements	5,500	5,000
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Notes to the Financial Statements For the Year Ended 30 June 2024



15 Provisions

	2024 \$	2023 \$
CURRENT		
Long service leave	71,555	85,884
Annual leave	71,485	75,152
	<u>142,940</u>	<u>161,136</u>
NON-CURRENT		
Make-good provision	-	20,000

16 Contingencies

In the opinion of the Directors, the Association did not have any contingencies at 30 June 2024 (2022: None).

17 Cash Flow Information

Reconciliation of net income to net cash provided by/(used in) operating activities:		
Surplus for the year	66,958	38,228
Non-cash flows in surplus:		
- depreciation - computer equipment	1,884	1,884
- depreciation - right of use assets	(17,779)	38,886
- interest - right of use assets	-	3,386
Changes in assets and liabilities:		
- decrease/(increase) in trade and other receivables	12,165	(5,508)
- decrease/(increase) in prepayments	8,744	(378)
- decrease/(increase) in inventories	7,878	(3,588)
- increase/(decrease) in income in advance	142,582	(380,042)
- (decrease)/increase in trade and other payables	(52,537)	88,660
- movement due to adoption of right of use assets	-	(38,087)
- (decrease)/increase in employee benefits	(18,179)	32,147
Cashflows provided by/(used in) operating activities	<u>150,626</u>	<u>(253,711)</u>

18 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

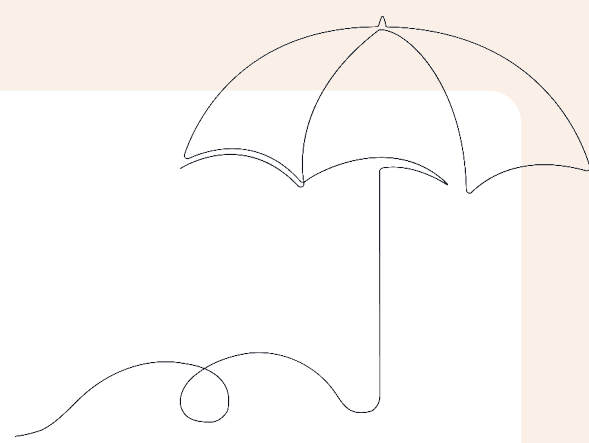
Sex Workers Outreach Project Inc

ABN 28 421 945 442

Notes to the Financial Statements
For the Year Ended 30 June 2024

19 Statutory Information

The registered office of and principal place of business of the company is:
Sex Workers Outreach Project Inc
Suite 7
110 Botany Road,
Alexandria NSW 2015



Sex Workers Outreach Project Inc

ABN 28 421 145 442

Committee Members' Declaration

In the opinion of the committee the financial report as set out on pages 2-17:

- 1. Present fairly the financial position of Sex Workers Outreach Project Inc as at 30 June 2024 and its performance for the year ended on that date in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.**
- 2. At the date of this statement, there are reasonable grounds to believe that Sex Workers Outreach Project Inc will be able to pay its debts as and when they fall due.**

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

President

Treasurer

Dated this _____ day of _____ 2024

Sex Workers Outreach Project Inc

ABN 38 461 146 442

Independent Audit Report to the members of Sex Workers Outreach Project Inc

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a general purpose - Simplified Disclosures financial report of Sex Workers Outreach Project Inc (the Association), which comprises the statement of financial position as at 30 June 2024, the statement of income and retained surplus, the statement of cash flows for the year ended 30 June 2024, notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report has been prepared in accordance with the *Australian Charities and Not-for-Profits Commission Act 2012 and Associations Incorporation Act (NSW) 2009*, in all material respects, including:

- (i) giving a true and fair view of the Association's financial position at 30 June 2024 and of their financial performance for the year ended; and
- (ii) complying with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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ABN 75 548 004 592

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Sex Workers Outreach Project Inc

ABN 38 461 146 442

Independent Audit Report to the members of Sex Workers Outreach Project Inc

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Australian Charities and Not-for-profits Act 2012, Associations Incorporation Act (NSW) 2009 and Associations Incorporation Regulation (NSW) 2018, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

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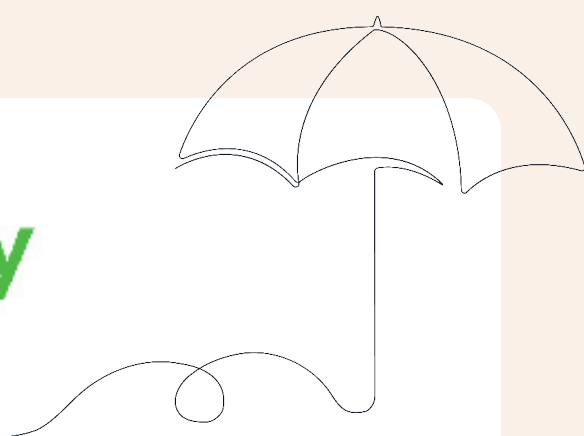
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Sex Workers Outreach Project Inc

ABN 38 461 146 442

Independent Audit Report to the members of Sex Workers Outreach Project Inc

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with management, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

DFK Laurence Varnay Auditors Pty Ltd

Faizal Ajmat
Director

Sydney
Dated 26 November 2024

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